IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.59 of 1999
Date of decision: 6.11.2006

M/S Sewa Singh & Co., Kotkapura ...Petitioner

Versus

The Commissioner of Income-tax, Patiala ...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: None for the petitioner.
Dr.N.L.Sharda, Advocate for the Revenue.

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JUDGMENT

Following questions of law have been referred for opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar arising out of its order dated 28.5.1998 passed in I.T.A.No.104(ASR)/1992, in respect of the assessment year 1983-84.

> "i) Whether as per peculiar facts and circumstances of the case, the ITAT was justified in giving the finding that concealment of income and filing of inaccurate particulars of income are not contradictory situations and separate offence?
>
> ii) Whether on the facts and in the circumstances of the case, the ITAT was justified in confirming the order under Section 271(1) (C)?"

On case being called out for hearing, none appears for the assessee. In the absence of any representation on behalf of the assessee, we do not consider it appropriate to go into the merits of questions of law referred.

The reference is thus returned unanswered.

(Adarsh Kumar Goel)
Judge

November 6, 2006 **(Rajesh Bindal)**
Pka **Judge**